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No. 94-771

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1994

OKLAHOMA TAX COMMISSION,

Petitioner

v.

CHICKASAW NATION,

Respondent

**ON WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT**

BRIEF FOR *AMICI CURIAE* THE PETROLEUM MARKETERS ASSOCIATION OF AMERICA, AMERICAN PETROLEUM INSTITUTE, NATIONAL ASSOCIATION OF CONVENIENCE STORES AND OKLAHOMA GROCERS ASSOCIATION

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The Petroleum Marketers Association of America (PMAA), the American Petroleum Institute (API), the National Association of Convenience Stores (NACS) and the Oklahoma Grocers Association (OGA) respectfully submit this brief *amicus curiae* in support of the Oklahoma Tax Commission in this case. Written consent to the filing of this brief has been obtained from

all parties. The original letters authorizing consent have been filed concurrently herewith.

INTEREST OF AMICUS CURIAE

The PMAA is a federation of 40 state and regional trade associations representing over ten thousand small business petroleum marketers.[1] Together, PMAA members market approximately 50 percent of the gasoline and 75 percent of the home heating oil sold in America. In addition, they supply over one-half of the Nation's retail motor fuel facilities, approximately three-quarters of which are operated by independent retailers. PMAA members are comprised primarily of jobbers and other wholesale distributors of refined petroleum products as well as chain retailers that market motor fuels through service station outlets.

The API represents the interests of approximately 300 member companies involved in all aspects of the oil and natural gas industry, including exploration, production, transportation, refining and marketing of petroleum products.

NACS is an international trade association representing more than 2,800 retail members and associates. Retail members operate more than 62,000 convenience stores around the world, the majority of which engage in motor fuel sales. Over 70 percent of NACS' members are engaged in the sale of motor fuels at the wholesale or retail levels.

OGA is a professional trade association of retailers, wholesalers, suppliers, and food brokers dedicated to promoting

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[1] A list of the constituent state and regional trade associations that comprise the PMAA is set forth in the Appendix hereto.

the common business interests of the food distribution industry in the State of Oklahoma. Founded in 1938, OGA represents over 1,200 members, a large segment of which operate convenience stores that market gasoline to the motoring public.

The interest of *amici* in this case is direct and substantial. At issue is a decision of the Tenth Circuit Court of Appeals[2] that impacts on the ability of petroleum marketers to compete with retail enterprises established by the Chickasaw Nation. These retailers sell motor fuel to non-members for use almost exclusively on state roads outside of Indian country. Because of their exemption from motor fuel taxes imposed by the State of Oklahoma, an exemption that was created by the court of appeals, Tribal retailers enjoy a significant competitive advantage over every other motor fuel retailer operating in the State. In an industry characterized by intense price rivalry, and with average *combined* wholesale and retail margins running in the neighborhood of fourteen cents per gallon,[3] a cost advantage to Indian retailers of anything approaching the per gallon amount of the excise tax ($0.17 per gallon) would severely disrupt motor fuel markets in the State of Oklahoma and would have a serious adverse effect on competition.

Moreover, the interest of *amici* is directly related to and aligned with the interest of the State of Oklahoma. To the extent that tax-exempt Tribal enterprises gain market share at the expense of existing marketers, the ability of the State to raise revenue through motor fuel excise taxes would be severely diminished. To the extent that the court of appeals' decision is established as the guiding principle for determining the tax-

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[2] The opinion of the court of appeals is reported at 31 F.3d 964.

[3] See p. 11 *infra*.

exempt status of Tribal enterprises, the decision would have far-reaching implications for the Nation's petroleum marketing industry and for the other federal and state jurisdictions that raise revenue through motor fuel taxation.

STATEMENT

For decades, the federal and state governments collected taxes on the sale of motor fuels designated for on-road use, and dedicated the proceeds thereof to the construction and maintenance of the Nation's highway system. The segregation of highway trust funds from general revenues has traditionally been predicated on the notion that motor fuel taxes are, in reality, user fees that should rightfully be reserved for highway use.[4]

The revenues generated from motor fuel taxation at the federal and state levels are used primarily for road construction and maintenance. At the federal level, the majority of motor fuel taxes are dedicated to the highway trust fund.[5] The funds generated by the states as a result of motor fuel taxation are used principally for state highway capital outlay maintenance and administration.[6] The major secondary use for these funds is for

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[4] In the federal system, for example, exemptions in the form of refunds are granted for off-road use, "reflect[ing] a congressional determination that, because the economic burden of such taxes is traditionally passed on to the purchaser-consumer in the form of increased pump prices,... off-highway users should be relieved of the economic burden of the highway program..." *Gurley v. Rhoden*, 421 U.S. 200, 206 (1975).

[5] See, 26 U.S.C.A. §§9503(b)(1)(E) and (b)(4)(B) (1994 Supp.).

[6] FEDERAL HIGHWAY ADMINISTRATION, U.S. DEPT. OF TRANSPORTATION, HIGHWAY STATISTICS 82 (1992).

local roads and streets.[7] In the State of Oklahoma, over seventy percent of motor fuel tax revenue is deposited in the State Transportation Fund for use in highway construction; most of the remainder is given to counties and municipalities for road maintenance. Okla. Stat., tit. 68, §§504, 504.1, 518, 519, 523, 523.1.

The decision of the court of appeals in this case seriously restricts the State of Oklahoma's ability to generate revenues through motor fuel taxation, thus threatening its capacity to allocate the financial burdens of highway construction and improvement to motor fuel users. The court of appeals held that principles of federal pre-emption and Indian sovereignty preclude the taxation of motor fuel sold by Indian retailers, even though the fuel is transported onto Indian country for resale only and used outside of Indian country on roads constructed and maintained by the State. Indian retailers, therefore, are free to market their fuel on a tax free basis, to Indians and non-Indians alike, and to utilize their tax-free license to displace traditional marketers who remit all of the motor fuel taxes.

The result reached by the court below could have far reaching implications that extend to every jurisdiction with Indian lands, including the federal government. Because the court of appeals' decision rests narrowly on an analysis of the "legal incidence" of taxation (the court found that the legal incidence of the tax falls on the retailer and, hence, on the Tribe), the impact on the State's ability to generate revenue cannot be remedied by simply changing the point at which the legal incidence lies. Tribal enterprises could shift their business activities up or down the distribution chain to incur the legal incidence of state taxation

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[7] Less than eight percent of the total is expended for non-highway purposes. *Id.*

in an attempt to obtain a tax exemption and a corresponding price advantage with which no competing petroleum marketer could contend. The inevitable expansion of a tax-free industry at the expense of existing marketers would necessitate a dramatic change in the manner in which highway construction and maintenance are funded.

As will be developed more fully below, the consequences of tax free motor fuel retailing cannot be justified on the basis of Tribal sovereignty or any pervasive federal interest in regulating Indian affairs. For these interests to be implicated, the imposition of motor fuel taxation must have some discernable impact on the Tribe, other than conferring upon it a license to market motor fuel at a substantial price advantage. Here, however, the impact is non-existent. The Tribe is not required to shoulder either the economic burdens associated with taxation or the administrative burdens that attach to the collection and remittance of the tax.

Given the compelling state interest involved, the traditional balancing of interests should come down squarely on the side of the State. This Court has consistently "rejected the proposition that 'principles of federal Indian law, whether stated in terms of pre-emption, tribal self-government, or otherwise, authorize Indian tribes thus to market an exemption from state taxation to persons who would normally do their business elsewhere'." *Department of Tax. & Fin. v. Milhelm Attea & Bros.*, 114 S. Ct. 2028, 2035 (1994). On the other hand, the power to raise revenue for expenses borne entirely by the State is at the core of state sovereignty.

ARGUMENT

The imposition of state excise or transactional taxes on tribes or tribal members has been the subject of numerous opinions of this Court. *See, e.g., Department of Tax. & Fin. v. Milhelm Attea & Bros.*, 114 S. Ct. 2028 (1994); *Oklahoma Tax Comm.'n v. Sac and Fox Nation*, 113 S. Ct. 1985 (1993); *County of Yakima v. Yakima Indian Nation*, 112 S. Ct. 683 (1992); *Washington v. Confederated Tribes of Colville Indian Reservation*, 447 U.S. 134 (1980); *Moe v. Confederated Salish & Kootenai Tribes*, 425 U.S. 463 (1976). In approaching the issues presented, the Court recognized the different contexts in which tribes seek insulation from the burdens imposed by state taxes, and eschewed generalizations about their validity that might lead to rigid or mechanical applications.

> This inquiry is not dependent on mechanical or absolute conceptions of state or tribal sovereignty, but has called for a particularized inquiry into the nature of the state, federal, and tribal interests at stake, an inquiry designed to determine whether, in the specific context, the exercise of state authority would violate federal law. *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 145 (1980).

In lieu of the particularized inquiry referred to above, the court of appeals opted for a *per se* rule that presumes the invalidity of the tax on the basis of legal incidence alone. Presumably, the court below would regard any imposition of any tax on the Tribe as being in conflict with its right to self government. While such a rule may exist with respect to the taxation of Indian ownership and activities confined to the

reservation,[8] a tax is not *per se* invalid when applied to products which are used by Indians and non-Indians alike, and which generate expenses that are incurred entirely by the State for the benefit of Indian and other users.

Recognizing that "[a] State's regulatory interest will be particularly substantial if the State can point to off-reservation effects that necessitate state intervention,"[9] this Court has been careful to distinguish between taxes that are imposed for general revenue purposes and those that effectively represent reimbursement for off-reservation services performed by the State. In *Moe*, for example, the Court distinguished between a motor vehicle registration and license fee, used solely for road and highway purposes, and a personal property tax on motor vehicles that is applied to general revenues. Referring to the decision of the district court, this Court noted in *Moe* that:

> While recognizing, as did the Tribe, that a fee required for registration and issuance of state license plates for a motor vehicle could be exacted from Indians residing on the reservation, the court held that the additional personal property tax which was likewise made a condition precedent for lawful

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[8] *See, e.g., California v. Cabazon Band of Mission Indians*, 480 U.S. 202, 215 n. 17 (1987).

[9] *New Mexico v. Mescalero Apache Tribe*, 462 U.S. 324, 336 (1983). *See also, Sac and Fox Nation*, 113 S. Ct. at 1991; *Oregon Dep't of Fish and Wildlife v. Klamath Indian Tribe*, 473 U.S. 753, 765 n. 16 (1985).

> registration of the vehicle could not be imposed on reservation Indians. *Moe* 425 U.S. at 469.[10]

Similarly, in *Colville*, the Court struck down an excise tax on motor vehicles, ninety-eight percent of which was distributed to the State of Washington's general fund. In so doing, however, the Court noted that "[h]ad Washington tailored its tax to the amount of actual off-reservation use, or otherwise varied something more than mere nomenclature, this might be a different case." *Colville*, 447 U.S. at 163-64.

Where, as here, the motor fuel subject to taxation is for resale only and used almost exclusively on State jurisdiction roads, the tax is of a different character than are taxes imposed on transactions occurring exclusively in Indian country and from which Indians do not benefit from off-reservation services provided by the State. Whether the tax intrudes impermissibly on Indian sovereignty, therefore, requires a balancing of the respective State and Tribal interests. In particular, it requires an examination of the impacts of motor fuel taxation on Tribal sovereignty and the consequences to the State (and the construction and maintenance of its highway system) if tax free Indian enterprises gain a foothold at the expense of tax paying non-Indian marketers.

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[10] The district court's decision in *Moe* is reported at 392 F. Supp. 1297 (D. Mont. 1975). In its opinion, the district court stated that "[u]nlike the registration fee, the motor vehicle property tax is not designated a road tax and is used for general governmental purposes in the same manner as other personal property taxes." 392 F. Supp. at 1326.

A. The State of Oklahoma Has A Compelling Interest In Imposition of the Tax

The motor fuel tax at issue in this case is imposed at the rate of $.17 per gallon on gasoline and $.14 per gallon on diesel fuel, and it generates approximately $320 million annually.[11] This revenue is applied to an extensive system of streets, roads, and highways, all of which exist off of Indian country. As the district court found:

> [T]he tribe does not construct or maintain roads and highways for the use of the general public in Oklahoma. The State of Oklahoma constructs and maintains 111,412.76 miles of streets, roads and highways in Oklahoma which is funded by the state tax on motor fuel. All of the road mileage maintained by the State is off Indian Country. Therefore, the gasoline tax used to maintain these roads is directed at off-reservation value where the taxpayer is receiving State services, whether the taxpayer is a Tribal member or not. Slip Op. at 37a.[12]

The State's ability to raise revenue for highway construction and road maintenance would be in serious jeopardy if tax exempt Indian retailers gain market share at the expense of existing marketers. Yet, such a market share gain is inevitable if

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[11] See Okla. Stat. tit. 68, §§502, 502.1, 502.2, 502.3, 502.4, 502., 506.2, 502.7, 520, 522 and 522.1.

[12] The decision of the United States District Court for the Eastern District of Oklahoma, which has not been reported, is attached to the petition for a writ of certiorari of the Oklahoma Tax Commission as an Appendix. The decision will heretofore be cited as "Slip Op. at _____."

the Tenth Circuit's decision is allowed to stand. The cost advantages inherent in purchasing motor fuel on a tax exempt basis would provide Tribal enterprises with a resale price advantage with which no one could compete. In an industry characterized by intense price rivalry, the difference of a penny or two (not to mention a difference in the magnitude of Oklahoma's seventeen cent motor fuel tax) could be the margin of difference between those marketers that perish and those that survive.

For example, in 1993, the entire price differential between the Nation's refiners' selling price of gasoline to resellers and the price consumers paid for that gasoline averaged only 14 cents per gallon.[13] Thus, on average, wholesalers and retailers *share* a margin of something on the order of 14 cents. Even if competing wholesalers and retailers sold their product at cost, they could not compete with Tribal enterprises that enjoyed a price advantage in the amount of the per gallon motor fuel tax. Such a substantial price advantage would guarantee Tribal enterprises an ever expanding share of the market.

Nor can the State of Oklahoma avoid such a result by moving the incidence of motor fuel taxation up the chain of distribution to the distributor, terminal operator or refiner level. If the Oklahoma legislature were to shift the legal incidence of the tax, for example, to the distributor, Tribal enterprises could operate as effectively at the distributor level as they do now as retailers. Indeed, judging by their success in the development and operation of casinos, the ability of Tribal enterprises to attract

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[13] The U.S. Energy Information Administration reports "Sales For Resale" of gasoline in 1993 averaging 62.5 cents a gallon and sales "Through Company Outlets" averaging 76.5 cents a gallon. U.S. ENERGY INFORMATION ADMINISTRATION, PETROLEUM MARKETING MONTHLY, TABLE 13 (March 1994).

large amounts of capital to operate as refiners cannot be underestimated.[14] With a tax free license, Tribal enterprises are capable of devastating their competition at every level of the distribution chain.

To the extent that petroleum marketers are displaced in the distribution scheme by non-tax paying Indian enterprises, the ability of the State to raise revenue through motor fuel excise taxes would be severely diminished. Thus, the State could be required to revert to a property tax levy to fund highway construction and road maintenance, a system that was abandoned by the states in the early part of this century.[15] The State may also be required to rely on appropriations from general revenues. Whatever the outcome, however, the State of Oklahoma stands to lose a significant source of revenue for purposes that are essential to its economic and general well-being.

Moreover, the court of appeals' decision has important potential ramifications for other states that generate revenue through motor fuel taxation, as well as for the federal government. The amount of revenue generated in 1992 by the 32 states in which the U.S. Bureau of Indian Affairs reports "Tribal

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[14] *See, e.g., Iacocca's Latest Pitch: An Indian-Run Casino In Forests of Oregon*, Wall St. J., Feb. 14, 1995 at 1. *See also, N.Y. Indian Reservations to Produce Tax-Free Gasoline*, U.S. Oil Week, Jan. 16, 1995 at 5.

[15] The motor fuel tax was first imposed by the State of Oregon in 1919. *City of Portland v. Kozor*, 217 P. 833, 108 Or. 375 (1923); *see also, Americas Highways*, p. 114. The motor fuel tax shifted the fiscal burden of support of public roads from the real property owner to the user of the service. By 1929, 26.5 million motor vehicles generated $763.4 million in road user taxes which represented 99 percent of actual state expenditures on highways. *Americas Highways*, p. 115.

land"[16] was in excess of $15 billion annually,[17] representing over sixty-four percent of all of the state motor fuel tax revenues generated nationwide.[18] In 1992, the federal government raised almost $15 billion from motor fuel taxation and it raises considerably more now as a result of a subsequent tax increase.[19] In short, motor fuel taxation is a significant source of revenue at both the state and federal levels, and it is essential to the future development and maintenance of the Nation's highway system. If Indian enterprises operating at different levels of the chain of petroleum distribution are capable of establishing a tax free industry, additional funding from other sources will be necessary to maintain current levels of road and highway support.

B. The Impact Of Motor Fuel Taxation On The Tribe Is Non-Existent

Oklahoma imposes motor fuel taxes on gasoline and diesel fuel sold, stored and distributed, or withdrawn from storage for sale or use within the State. Okla. Stat. tit. 68, §§502, 502.1, 502.2, 502.3, 502.4, 502.5. All of the administrative burdens associated with the tax are allocated to distributors, and not to

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[16] BUREAU OF INDIAN AFFAIRS, DIVISION OF TRUST RESPONSIBILITIES, U.S. DEPT. OF INTERIOR, ACREAGES OF INDIAN LANDS BY AREA AND STATE 3 (1990).

[17] FEDERAL HIGHWAY ADMINISTRATION, U.S. DEPT. OF TRANSPORTATION, HIGHWAY STATISTICS 83 (1992).

[18] *Id.*

[19] In 1993, the federal government raised the per gallon amount of gasoline tax from 14.1 cents to 18.4 cents. The federal tax on diesel fuel went from 20.1 cents per gallon to 24.4 cents per gallon. 26 U.S.C. §4081(a)(2) (Supp. 1994).

retailers such as the Chickasaws. The economic burdens, moreover, fall on consumers. And because the State exempts from taxation fuel purchased by the Chickasaws for use in tribally owned vehicles,[20] the imposition of the tax has no impact whatsoever on the Tribe.

In *Moe* and *Milhelm Attea*, this Court had occasion to consider the administrative burdens associated with state regulation and taxation, and to determine whether administrative burdens imposed on tribal enterprises in aid of state taxation interfere with Tribal self-government. In *Milhelm Attea*, for example, the Court held that "tribal sovereignty does not completely preclude states from enlisting tribal retailers to assist enforcement of valid state taxes..." *Id.* 114 S. Ct. at 2036. In Oklahoma, however, the Tribe is not called upon to bear any administrative burden. Motor fuel taxes are collected and remitted to the State at the distributor level, Okla. Stat. tit. 68, §505, and it is the distributor that is required to make monthly reports indicating the amount of fuel received and sold. *Id.* §505(B)-(C).

Although the statute goes on to provide that "[m]otor fuel taxes [are] remitted by a distributor *on behalf of a licensed retailer*," *id.* §505(C), the statute contains no sanction for retailers who fail to remit the tax to the distributor.[21] Notwithstanding the court of appeals' finding that retailers bear the legal incidence of taxation, they have no legal responsibility for collection or remittance, nor any liability for failure to pay. The administrative

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[20] The tax exemption for tribally owned vehicles was noted by the court of appeals. 31 F.3d at 971.

[21] Taxes that are subsequently determined to be uncollectible by the distributor may be credited against subsequent motor fuel tax liability imposed by law upon the distributor. *Id.* §505(C).

burdens normally associated with the legal incidence of taxation, therefore, are non-existent here.[22]

Nor does the Tribe bear any of the economic burdens of the motor fuel tax. The party responsible for remitting motor fuel taxes to a federal or state taxing authority routinely passes the tax along to the purchaser at the next level of distribution as part of the purchase price. *See, e.g., Gurley v. Rhoden*, 421 U.S. at 206. ("the economic burden of taxes is traditionally passed on to the purchasers-consumer in the form of increased pump prices...")

At the federal level, for example, refiners and, in some cases, terminal operators and other position holders, are responsible for remitting federal excise taxes to the Internal Revenue Service.[23] The full amount of the tax, however, is

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[22] Given the lack of any nexus between retailers and anything associated with the tax, it is more than likely that the court of appeals erred in determining where the legal incidence lies. The Oklahoma statute imposes the tax on the removal of motor fuel from storage for sale or use. Such removal occurs at a time when title to the product resides with the distributor and prior to the distributor's sale to a retailer. The transaction that is subject to taxation, therefore, is undertaken exclusively by the distributor, indicating that the legal incidence of the tax lies there. *See, e.g., Gurley v. Rhoden*, 421 U.S. at 205. This conclusion is also derived from the fact that no sanction lies in the distributor's vendee (that is, the retailer) for failure to remit the tax. *See, id.* ("persuasive also that such was Congress' purpose is the fact that, if the producer does not pay the tax, the Government cannot collect it from his vendees").

[23] The federal government imposes an excise tax on gasoline and diesel fuel. 26 U.S.C. §4081 (Supp. 1994). The tax is imposed on:

> (a)(1)(A)(i) the removal of a taxable fuel from any refinery;
> (ii) the removal of a taxable fuel from any terminal.

(continued...)

recouped in sales to distributors and retailers. In fact, refiner invoices routinely contain a separate line item showing the per gallon amount of the motor fuel tax. Likewise, distributors that purchase from refiners pass along the full amount of the tax, shown as a separate line item on invoices, to their retailer customers. Retailers then recoup the full amount of the tax in their sales to motorists.

While there is no formal requirement that the tax be included in the distributor's price to a retailer, or a refiner's wholesale price to its customers, common sense dictates that refiners and distributors are unwilling and, given market realties, unable to absorb the tax; they pass it along to their customers.[24] As the district court noted, "[t]he retailers wholesale price will include the motor fuel taxes which are in turn included in the retail price at the pump." Slip. Op. at 35a.

Thus, the administrative and economic burdens of Oklahoma's motor fuel tax are not borne at the retailer level. Nor are they borne by the Tribe or its members when they purchase motor fuel for use in Tribal vehicles. In short, the impact of Oklahoma's motor fuel taxes on the Chickasaw Nation is non-existent.

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[23](...continued)
The only exemption from this imposition of tax is for "bulk transfers to registered terminals or refineries." 26 U.S.C. §4081(a)(1)(B) (Supp. 1994).

[24] Indeed, the per gallon amount of the tax exceeds the distributor's margin on such sales. See p. 11 *infra*.

C. With No Tribal Interest At Stake, The Compelling Interest Of The State Of Oklahoma In Imposition Of The Tax Should Be Vindicated

For the reasons stated above, the court of appeals erred in holding that "the district court's balancing of the respective tribal and state interests at stake was not relevant to the determination of the propriety of the fuel taxes." 31 F.3d at 972. Its rigid and mechanical application of rules not meant for application in the circumstances presented here has created an anomalous and dangerous precedent. It effectively invalidates a system of funding highway construction and maintenance that has existed for decades. It does so, moreover, on the basis of a rote application of a legal incidence analysis, without any consideration of the effects or consequences of the tax. Where, as here, the Tribe suffers none of the consequences of motor fuel taxation, the court of appeals' focus on formalism "merely obscures the question whether the tax produces a forbidden effect." *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 288 (1977).

Given the compelling interest of the State of Oklahoma in imposition of the tax, and the absence of any impact on Tribal self-government, the traditional balancing of interests should come down squarely on the side of the State. The State's interest clearly outweighs "the tribe's modest interest in offering a tax exemption to customers who would ordinarily shop elsewhere." *Milhelm Attea*, 114 S. Ct. at 2035. The consequences of tax free motor fuel retailing cannot be justified on the basis of Tribal sovereignty when the only discernable impact on the Tribe is a license to market motor fuel on a tax free basis.

CONCLUSION

On the basis of the foregoing, the decision of the Tenth Circuit Court of Appeals in this case should be reversed.

RESPECTFULLY SUBMITTED,

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APPENDIX

Amicus Curiae, Petroleum Marketers Association of America, is a non-profit trade association comprised of the following associations:

Arizona Petroleum Marketers Association
Arkansas Oil Marketers Association, Inc.
California Independent Oil Marketers Association
Colorado Petroleum Marketers Association
Empire State Petroleum Association
Florida Petroleum Marketers Association
Fuel Merchants Association of New Jersey
Georgia Oilmen's Association
Idaho Oil Marketers Association
Illinois Petroleum Marketers Association
Independent Connecticut Petroleum Association
Independent Oil Marketers Association of New England
Indiana Oil Marketers Association, Inc.
Kansas Oil Marketers Association
Kentucky Petroleum Marketers Association
Louisiana Oil Marketers Association
Maine Oil Dealers Association
Michigan Petroleum Association
Mid-Atlantic Petroleum Distributors Association, Inc.
Mississippi Petroleum Marketers Association
Missouri Petroleum Marketers Association
Montana Petroleum Marketers Association
Nebraska Petroleum Marketers, Inc.
Nevada Petroleum Marketers Association
New England Fuel Institute
New Mexico Petroleum Marketers Association
North Carolina Petroleum Marketers Association

Ohio Petroleum Marketers Association
Oklahoma Petroleum Marketers Association
Oregon Petroleum Marketers Association
Pennsylvania Petroleum Association, Inc.
Petroleum Marketers Association of Wisconsin, Inc.
South Carolina Petroleum Marketers Association
South Dakota Petroleum Marketers Association
Tennessee Oil Marketers Association
Utah/Western Petroleum Marketers Association
Virginia Petroleum Jobbers Association
Washington Oil Marketers Association
West Virginia Petroleum Marketers Association
Wyoming Petroleum Marketers Association